

Grant Thornton

Tax Return Guide Sheet

CONTROL #

3229

Client Name: SPORTS SHINKO (USA) & SUBSIDIARIES

Staff Trak #: _____

Year End:

T-letter Addressed to: _____

ProFx #:

Mail Return to:
Name _____
Address _____

CMS Charge #:

0150947

Phone #:

Date Promised:

8822 - Change in Address

(SS USA, La Costa Hotel, Encinitas, SS Florida, SS Florida Realty, SS Utility, Grenada, SS Hawaii, SS Milani, SS Kauai, SS Pukalani, SS Waikiki, RHC, CRHC)

3533 - Change in Address

(SS USA, La Costa Hotel, Encinitas)

Change in Address (SS Florida, SS Florida Realty, SS Utility, Grenada)

GEW-TA-RV-2

(SS Hawaii, SS Milani, SS Kauai, SS Pukalani, SS Waikiki)

	Name	Initial	Date	P/Y Hrs	C/Y Hrs	C/Y Budget
Prepared	H. Vixaysack	HV	1/22/04			
First Review	D. Mifflin	DM	1/5/04			
Second Review						
Final Review						
Assembled	S. Hullemann	SH	1/5/04			
Signed	D. Mifflin	DM	1/5/04			
Mailed/Delivered	Int'l Fedex to Steve A/P 1/6/04					

Route K-1's to indiv file
Do not stamp K-1's
Return client doc's
Prepare prebill
Processing fee charged
Add'l Copies
To Whom:
Electronic Filing <input type="checkbox"/>

W-2's
1099's
Elections
Other

Level of Difficulty
Cbeam Returned
StaffTrak Updated
Return files to
(if not fileroom)

CONFIDENTIAL
GT032992

Regular Mail	Priority Mail	Overnight Priority	Overnight Standard	Courier	Client Pick-Up	Hand Delivery

EXHIBIT 20.1

Grant Thornton LLP
1132 Bishop Street Suite 1000
Honolulu, HI 96813
(808)536-0066

December 22, 2003

Deloitte Touche Tohmatsu
Attention: Steve Iwamura
Osaka Kokusai Building
3-13, Azuchimachi 2-chome
Chuo-ku, Osaka 541-0052
JAPAN

Dear Mr. Iwamura:

Enclosed are the original and one copy of your change of address forms, as follows...

FORM 8822 CHANGE OF ADDRESS
Sports Shinko (USA) Co., Ltd.
La Costa Hotel and Spa Corporation
Encinitas Resort Corporation
Sports Shinko Florida Co., Ltd.
Sports Shinko (Florida Realty), Inc.
Sports Shinko Utility, Inc.
Grenelefe Realty, Inc.
Sports Shinko (Hawaii) Co., Ltd.
Sports Shinko (Mililani) Co., Ltd.
Sports Shinko (Kauai) Co., Ltd.
Sports Shinko (Pukalani) Co., Ltd.
Sports Shinko (Waikiki) Corporation
Sports Shinko Resort Hotel Corporation
Ocean Resort Hotel Corporation

CALIFORNIA FORM 3533 CHANGE OF ADDRESS
Sports Shinko (USA) Co., Ltd.
La Costa Hotel and Spa Corporation
Encinitas Resort Corporation

FLORIDA CHANGE OF ADDRESS
Sports Shinko Florida Co., Ltd.
Sports Shinko (Florida Realty), Inc.
Sports Shinko Utility, Inc.
Grenelefe Realty, Inc.

HAWAII FORM GEW-TA-RV-2 CHANGE OF ADDRESS
Sports Shinko (Hawaii) Co., Ltd.
Sports Shinko (Mililani) Co., Ltd.
Sports Shinko (Kauai) Co., Ltd.
Sports Shinko (Pukalani) Co., Ltd.
Sports Shinko (Waikiki) Corporation

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Each original form should be dated, signed, and filed in accordance with the filing instructions. Copies of each form should be retained for your files.

We sincerely appreciate this opportunity to serve you. If you have any questions regarding the return, please do not hesitate to call.

Very truly yours,

Grant Thornton LLP

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Form 8822

(Rev. December 2002)
Department of the Treasury
Internal Revenue Service

Change of Address

► Please type or print.

OMB No. 1545-1163

► See Instructions. ► Do not attach this form to your return.

Part I Complete This Part To Change Your Home Mailing Address

Check all boxes this change affects:

1 Individual income tax returns (Forms 1040, 1040A, 1040EZ, TeleFile, 1040NR, etc.)
► If your last return was a joint return and you are now establishing a residence separate
from the spouse with whom you filed that return, check here. ► 2 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
► For Forms 706 and 706-NA, enter the decedent's name and social security number below.

► Decedent's name

► Social security number

3a Your name (first name, initial, and last name)

3b Your social security number

4a Spouse's name (first name, initial, and last name)

4b Spouse's social security number

5 Prior name(s). See instructions.

6a Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Apt. no.

6b Spouse's old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Apt. no.

7 New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Apt. no.

Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check all boxes this change affects:

8 Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
9 Employee plan returns (Forms 5500, 5500-EZ, etc.).10 Business location

11a Business name

11b Employer identification number

REDACTED

SPORTS SHINKO (USA) CO., LTD.

12 Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Room or suite no.

848 DEER MOUNTAIN ESTATES, HARPERS FERRY, WV 25425

13 New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Room or suite no.

99-994 IWAENA STREET, AIEA, HI 96701

Room or suite no.

14 New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions.

Room or suite no.

99-994 IWAENA STREET, AIEA, HI 96701

STE C

Part III Signature

Daytime telephone number of person to contact (optional) ►

Sign
Here

Your signature

Date

If Part II completed, signature of owner, officer, or representative Date

If joint return, spouse's signature

Date

Title

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form 8822 (Rev. 12-2002)

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CALIFORNIA FORM

3533

Change of Address

Part I Complete This Part to Change Your Home Mailing Address

Complete this part if the address change affects individual income tax returns. (Forms 540, 540A, 540 2EZ, or Long or Short Form 540NR)

► If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check the box to the right

1a Your first name	Initial	Last name	1b Your social security number
2a Spouse's first name	Initial	Last name	2b Spouse's social security number

3 Prior name(s) See instructions.

4a Old address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.	Apt no.	PMB no.
4b Spouse's old address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.	Apt no.	PMB no.
5a New address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.	Apt no.	PMB no.

Part II Complete This Part to Change Your Business Mailing Address or Business Location Address

Check ALL boxes this change affects:

6 Business, Estate, or Trust returns (Forms 541, 565, 568, 100, 100W, 100S, 109, and 199)
 7a Business, Estate, or Trust location (Also complete line 11)

7b California corporation number

1647938

7c Secretary of State file number

8a Business, Estate, or Trust name	8b FEIN			
SPORTS SHINKO (USA) CO., LTD.	51-0302823			
9 Old mailing address. If a PO box or foreign address, see instructions. No. 848 Street DEER MOUNTAIN ESTATES	City or Town HARPERS FERRY	State WV	ZIP Code 25425	PMB no.
10 New mailing address. If a PO box or foreign address, see instructions. No. 99-994 Street IWAENA STREET STE C	City or Town AIEA	State HI	ZIP Code 96701	PMB no.
11 New business location address. If a PO box or foreign address, see instructions. No. 99-994 Street IWAENA STREET STE C	City or Town AIEA	State HI	ZIP Code 96701	PMB no.

Part III Signature

Daytime telephone number of person to contact (optional) ►

Please

Sign
Here

(see instructions)

Your signature	Date
If joint return, spouse's signature	
Date	Title

If Part II completed, signature of owner, officer, or representative Date

Title

For Privacy Act Notice (Individual), get form FTB 1131.

A Purpose

You may use this form if you change your home or business mailing address or your business location. This address change will also be used for any future correspondence. Generally, complete only one form FTB 3533 to change your home and business addresses. If this change also affects the mailing address for your children who filed separate tax returns, complete a separate form FTB 3533 for each child. If you are a representative filing for the taxpayer, attach a copy of your power of attorney to this form. Note: You may also notify the FTB of a change of address by calling (800) 852-5711. If you have called the FTB and reported a change of address, you do not need to file this form.

B Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 3.

C Addresses

Be sure to include any apartment, room, or suite number.

D PO Box

If your post office does not deliver mail to your street address, show your PO box number instead of your street address.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

E Foreign Address

If your address is outside the United States or its possessions or territories, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal

code. Please do not abbreviate the country name.

F Signature

If you are completing Part II, the owner, officer, or a representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc. A representative is a person who has a valid power of attorney to handle tax matters.

G Where to File

Mail this form to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002

Note: If you moved after you filed your return and you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.